

## STATEMENT OF PURPOSE

RS29554 / H0677

This bill protects Idaho business from being taxed by out of state taxing entities for conducting sales or other business, taking place within the State of Idaho, between an Idaho business and a non-resident who is physically present within the State of Idaho, while engaging in the business transaction.

## FISCAL NOTE

There is no negative impact to the General Fund. In fact, the impact would be positive as tax payment would not be leaving the State of Idaho

### Contact:

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**DISCLAIMER:** This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).